



**State of Louisiana**  
DIVISION OF ADMINISTRATION

**OFFICE OF STATE UNIFORM PAYROLL**

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GOVERNOR

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COMMISSIONER OF ADMINISTRATION

October 5, 2000

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2001-13

TO: All UPS Agencies

FROM: Ronald S. Mitchell  
Director

SUBJECT: Students Claiming Exemption from Withholding Taxes

Per OSUP Memoranda #2000-57 and #2000-67, agencies have been forwarding Forms W-4 and L-4/L-4E to OSUP. OSUP is then submitting these forms to the Internal Revenue Service (IRS) and the Louisiana Department of Revenue (LA-DOR) as applicable.

As many agencies have found out, LA-DOR is following up on the forms that are being sent to them. If there is a question as to the filing status, LA-DOR is then sending a letter to the employee asking for proof that the employee is eligible for that filing status. The employee is given a time frame for sending that proof to LA-DOR.

Many of the employees who are claiming an exemption from withholding taxes are students. LA-DOR has contacted OSUP, and has asked that agencies be reminded that students should not be advised to claim exempt status just because they are students. Students are not given an automatic exemption from federal or state withholding. There are guidelines to follow. These guidelines can be found in the Louisiana Withholding Tables and Instructions for Employers booklet, in Circular E, on the instructions for Form W-4, and in the 1040 instructions. Please have students read these guidelines and make the determination as to whether or not they are exempt.

We appreciate your cooperation. If you have any questions on this information, please contact Ralph Noland at (225) 342-8928.

RSM:APH/kmb